

SEC. 150. Laundries.

Tax on
laundries
graduated upon
basis of
population.

Every person, firm, or corporation engaged in the business of operating a laundry, including wet or damp wash laundries, where steam, electricity, or other power is used, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such license the following tax:

In cities or towns of less than 5,000 population	\$10.00
In cities or towns of 5,000 and less than 10,000 population	\$15.00
In cities or towns of 10,000 and less than 15,000 population	\$25.00
In cities or towns of 15,000 and less than 20,000 population	\$30.00
In cities or towns of 20,000 and less than 25,000 population	\$35.00
In cities or towns of 25,000 population and more	\$40.00

Counties may
not levy tax,
but cities and
towns may.

Counties shall not levy any license tax upon the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

SEC. 151. Outdoor Advertising.

Tax on outdoor
advertising.

(a) Every person, firm, or corporation who or which is engaged or engages in the business of outdoor advertising, by means of signboards, poster boards, or printed bulletins, or any other outdoor advertising devices, erected upon grounds, walls, or roofs of buildings, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State and shall pay for such license the following tax for each city, town, or other place in which such signboards, poster boards, painted bulletins, or other outdoor advertising devices are maintained:

Tax graduated
upon basis of
population.

In cities and towns of—	
Less than 5,000 population	\$ 10.00
5,000 and less than 10,000 populaion	\$ 20.00
10,000 and less than 15,000 population	\$ 30.00
15,000 and less than 20,000 population	\$ 40.00
20,000 and less than 25,000 population	\$ 50.00
25,000 and less than 35,000 population	\$ 60.00
35,000 population and over	\$100.00
Outside of incorporated cities and towns.....	\$ 10.00

What application
for license must
show.

(b) Every person, firm, or corporation shall show in its application for the State license provided for in subsection (a) of this section the name of each incorporated city or town within which or adjacent to which it is maintaining or proposes to maintain signboards, posters boards, painted bulletins, or other outdoor advertising devices within the State of North Carolina.